Foreign Assistance Data Reporting Guide for ForeignAssistance.gov Users

This guide is intended to provide users with an overview of the foreign assistance data published to ForeignAssistance.gov for the United States Agency for International Development (USAID). This guide is updated on an annual basis, with the last update occurring in September 2019. Any limitations to the agency-reported data are noted in Section 4 of this document.

1. Summary of USAID's Foreign Assistance Portfolio

USAID, on behalf of the American people, promotes and demonstrates democratic values abroad, and advances a free, peaceful, and prosperous world. In support of America's foreign policy, USAID leads the U.S. Government's international development and disaster assistance through partnerships and investments that save lives, reduce poverty, strengthen democratic governance, and help people emerge from humanitarian crises and progress beyond assistance. USAID works in over 100 countries in Afghanistan and Pakistan, Africa, Asia, Europe and Eurasia, Latin America and the Caribbean, and the Middle East to:

- Provide humanitarian assistance – with relief that is timely and effective in response to disasters and complex crises;
- Promote global health – through activities that save lives and protect Americans at home and abroad;
- Support global stability – with work that advances democracy and citizen-responsive governance, and that promotes sustainable development, economic growth, and peace;
- Catalyze innovation and partnership – by identifying new and innovative ways to engage with the private sector; and
- Empower women and girls, and protecting life – through support for women's equal access to opportunities and implementation of the "Protecting Life in Global Health Assistance" policy.

2. Data Source

Financial information for the ForeignAssistance.gov data fields comes from Phoenix, USAID's worldwide accounting system of record. Phoenix is a financial system that tracks obligations and disbursements; it is not a project management system that aggregates information by activity or project. Further, it is a federally compliant and

secure financial management system that allows Agency staff to analyze, manage, and report on foreign assistance funds.

When possible, USAID tries to augment the financial information with more descriptive information in an effort to fulfill various reporting requirements. Additional descriptive information comes from GLAAS, USAID's procurement system, and USAID Operational Plans.

Additionally, the Foreign Assistance Coordination and Tracking System (FACTS) is the source of the Planned Data Set, which lists USAID's annual budget requests (as part of the President's Budget Request) and appropriations. Appropriations figures in the planned data set for the Department of State and USAID are based on 653(a) figures for that fiscal year. This data are published as it becomes available.

Funding Accounts

USAID, as the lead U.S. Government development agency, has a foreign assistance portfolio that includes all fund accounts in its worldwide accounting system of record. Since FY 2013, USAID has included the following fund accounts in its data:

TREASURY ACCOUNT CODE	TREASURY ACCOUNT TITLE
72x0300	Agency for International Development, Capital Investment Fund
72x1095	Agency for International Development, Child Survival and Health Programs Fund
72x1015	Agency for International Development, Complex Crises Fund
72x1021	Agency for International Development, Development Assistance
72x1014	Agency for International Development, Development Assistance, Sub-Saharan Africa
72x1264	Agency for International Development, Development Credit Authority
72x8824	Agency for International Development, Gifts and Donations
72x1033	Agency for International Development, HIV/AIDS Working Capital Fund
72x1027	Agency for International Development, International Assistance Program, Transition Initiatives
72x1035	Agency for International Development, International Disaster Assistance
72x1007	Agency for International Development, Office of Inspector General, Operating Expenses
72x1000	Agency for International Development, Operating Expenses
72x4175	Agency for International Development, Property Management Fund
72x1010	Assistance for Eastern Europe and the Baltic States
72x0306	Assistance for Europe, Eurasia and Central Asia (AEECA)

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72x1093	Assistance for the Independent States of the Former Soviet Union
72x1096	Central America and the Caribbean Emergency Disaster Recovery Fund
72x0305	Civilian Stabilization Initiative
12x4336	Commodity Credit Corporation Fund
19x1154	Department of State, Andean Counterdrug Programs
19x1121	Department of State, Democracy Fund
19x0535	Department of State, Embassy Security, Construction and Maintenance
19x1031	Department of State, Global Health Programs
19x1030	Department of State, Global HIV/AIDs Initiative
72x1037	Economic Support Fund
72x8342	Foreign National Employees Separation Liability Fund
19x0540	Foreign Service Retirement and Disability Fund, State
72x4513	International Assistance Program, Working Capital Fund,
11x1096	Iraq Relief and Reconstruction Fund
95x2750	Millennium Challenge Corporation, Expenses
12x2278	Public Law 480 Title II Grants
72x1012	Sahel Development Program
72x1040	Sub-Saharan Africa Disaster Assistance
72x1029	Tsunami Recovery and Reconstruction Fund

3. Data Reporting

Obligations

Obligations are defined as legal, binding and signed agreements between USAID and other entities that USAID agrees to pay for goods or services. These actions incur legal liability and a definite financial commitment of the U.S. Government. (Subsequently, disbursements occur when the money is actually spent.) USAID tracks obligations at three different levels:

- **Bilateral obligations** are created through an umbrella agreement with the partner government that is receiving the assistance. Subsequent sub-obligations implement programs under the bilateral obligation.
- **Unilateral obligations** occur when USAID directly issues a commitment to a grantee, vendor, contactor, supplier, etc. without an umbrella agreement with a host government. Examples include grants, cooperative agreements, contracts, and purchase orders.
- **Sub obligations** are transactions (the issuance of a contract, grant, cooperative agreement etc.) made to a specific vendor to implement programs.

Distinguishing among these three types of obligations is important for accounting

purposes. Taken in sum, however, they can lead to a significant overestimation of total obligations over time. Therefore, USAID publishes unilateral obligations and sub-obligations and excludes bilateral obligations to avoid double-counting.

Aggregating Data

USAID has aggregated certain data rows to reduce volume and remove personally identifiable information. These primarily administrative records are funded from either program or operating expense accounts that include information on USAID personal service contracts, local and international travel, and office supplies. Data records are aggregated if the common vendor name is 'Individual,' 'other,' or is blank or unknown.

Most USAID operating expenses are also aggregated into nine categories: USAID Advisory and Assistance Services; USAID Claims, Income, and Refunds; USAID Communications, Utilities, and Rental Payments; USAID Equipment, Lands, and Structures; USAID Investments and Loans; USAID Miscellaneous Goods, Services, and Operations Maintenance; USAID Pay and Benefits; USAID Studies, Analyses, and Evaluations; and USAID Travel and Transportation.

Sector Assignments

Foreign Assistance Standardized Program Structure and Definitions program areas and elements are automatically mapped to ForeignAssistance.gov and OECD/DAC sectors.

4. Data Reporting Limitations

There are some known data gaps in the data USAID currently reports to ForeignAssistance.gov. Efforts are currently underway to improve both the quality and scope of data publicly reported. Known limitations include:

Some data fields are blank when USAID pulls them from corporate systems. Other fields are blank because USAID rolls up many administrative fields. Additionally, USAID removes a very small amount of fields in accordance with the principled exceptions outlined in the Foreign Aid Transparency and Accountability Act of 2016 OMB Bulletin 12-01 (see disclaimer below). See the chart below for more information:

DATA VALUE	DEFINITION
This award is for services performed by an outside personal service contractor or an unidentified vendor.	When a vendor name is pulled from the USAID accounting system, it might be coded as 'Individual' or 'Other' which typically indicates a personal services contractor. For privacy purposes, these names are removed. In other cases, the vendor name is already blank when pulled from the system of record.

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This activity is a direct administrative cost or operating expense of USAID.	USAID has many financially small records that are rolled up according to Agency business rules in order to reduce the number of records. These may include things such as the purchase of office supplies or training. These values may show up in the award description and activity description, implementing mechanism, and vendor name respectively.
Admin Costs	
Vendor implementing direct administrative services	
This vendor name, activity title, or description has been redacted in accordance with the principled exceptions outlined in the Foreign Aid Transparency and Accountability Act of 2016 and the Office of Management and Budget Bulletin 12-01.	USAID remains committed to a presumption in favor of openness balanced with the concerns for safety of staff and national security. See the Disclaimers section below for more details on Principled Exceptions.

5. Disclaimers

- In accordance with the Foreign Aid Transparency and Accountability Act of 2016 and OMB Bulletin 12-01, agencies may redact certain information under the appropriate principled exceptions. In the dataset, USAID identifies vendor names, activity titles, and descriptions it redacted in accordance with these principled exceptions. USAID remains committed to a presumption in favor of openness balanced with concerns for safety of staff and national security.

- One award can have multiple transactions over multiple years. Therefore, in any given quarter, the sum of obligations and disbursements will not be equal.

- The U.S. Government's **Fiscal Year** is not the same as the **Calendar Year**. The U.S. Government fiscal year is October 1 – September 30.